

May 28, 2021

Tony Sokol, President Valu Tec, Inc. 6101 Stoney Creek Drive Fort Wayne, IN 46825

RE: Real Property Tax Savings

Dear Tony,

I would like to thank the Valu Tec team for securing a substantial Real Property refund for 2020 and a Real Property reduction starting in 2021. Your firm's knowledge, experience, and relationships with our local tax authorities keeps benefiting PorterCorp year after year.

Valu Tec is truly a valued partner to PorterCorp. Thank you for all you have done for our company over the last 20 years!

Cordially,

Ard Smits, CFO PorterCorp